

# **Exhibit F**

**CHOATE, HALL & STEWART**

A PARTNERSHIP INCLUDING PROFESSIONAL CORPORATIONS

EXCHANGE PLACE

53 STATE STREET

BOSTON, MASSACHUSETTS 02109-2804

TELEPHONE (617) 248-5000 FAX (617) 248-4000

WWW.CHOATE.COM

November 19, 2004

Richard E. Kaplan, Manager  
SBK Associates, LLC  
Massachusetts Office  
2345 Washington Street, Suite 101  
Newton, MA 02462-1458

No. 0649546 EWW  
Invoice No. 1221364

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For professional services rendered during October 2004  
as described on the attached computer print-outs:

**First Hartford Corp.**

Fees for services.....	\$26,591.62
Ancillary services and disbursements.....	678.69

UNBILLED TIME DETAIL

BILLING ATTORNEY EWM 0215 Eric W. Wodlinger  
CLIENT 0649546 SBK Associates  
MATTER 0013 First Hartford Corp.  
Prepared 11/17/04 For period ending 10/31/04

0649546 SBK Associates  
0013 First Hartford Corp.  
Richard E. Kaplan, Manager  
SBK Associates, LLC  
Massachusetts Office  
2345 Washington Street, Suite 101  
Newton, MA 02462-1458

DATE WORKED SERVICES RENDERED

ENTRY WORK MONTH CODES HOURS WORKED WORKING ATTY RATE BOOK FEE

09/08/04	Review Kaplan motion to compel, FHC opposition and FHC motion to compel; legal research; draft Kaplan opposition to FHC motion to compel production of documents; conference with R. Rothberg re: FHC document production and other matters.	0904	6.25	Kenna	450	2,812.50
09/09/04	Review, revise Motion	0904	1.50	Rothberg	495	742.50
09/09/04	Draft Kaplan opposition to FHC motion to compel; legal research; conferences with R. Kaplan and R. Rothberg re: same.	0904	8.75	Kenna	450	3,937.50
09/10/04	Review and revise Kaplan opposition to FHC motion to compel production of documents; file opposition electronically with Federal Court; conferences with R. Kaplan and R. Rothberg re: same.	0904	5.25	Kenna	450	2,362.50
09/15/04	Conference with R. Rothberg regarding status; e-mail correspondence with J. Handler regarding document production.	0904	.50	Kenna	450	225.00
09/21/04	T-LCK	0904	.20	Rothberg	495	99.00
09/21/04	Conference with R. Rothberg regarding strategy; conference with counsel for FHC regarding production of documents; e-mail correspondence regarding status.	0904	.50	Kenna	450	225.00
09/22/04	Conference with Judge Gorton's clerk regarding status of motions; draft correspondence to counsel for FHC regarding document production; e-mail correspondence regarding status.	0904	.50	Kenna	450	225.00
09/28/04	Fax to opposing counsel re: production of documents.	0904	.25	Kenna	450	112.50
09/29/04	Review documents produced by FHC and email correspondence to R. Rothberg re: same; conference with R. Rothberg re: document production.	0904	1.75	Kenna	450	787.50
10/01/04	Attention to production of documents by FHC and conferences re: status and conference call.	1004	.25	Kenna	450	112.50
10/05/04	Review status of case in preparation for client conference call; conference with B. Rothberg re: strategy for litigation and for upcoming stockholders meeting; conference with client re: strategy; email correspondence with opposing counsel re: document production, upcoming stockholders meeting and extension of discovery deadline.	1004	3.25	Kenna	450	1,462.50
10/05/04	Review By-Laws, Maine law and 14a-8, C-LCK re status and	1004	1.75	Rothberg	495	866.25

CHOATE, HALL & STEWART  
AS OF 10/31/04

Page 2 (2)

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DATE  
WORKED  
SERVICES RENDERED  
strategies, T-Rich

ENTRY MONTH WORK CODES HOURS WORKED WORKING ATTY RATE BOOK FEE

10/06/04	Research, Draft Shareholder proposal, T-LCK and Rich, T-LCK	1004	3.00	Rothberg	495	1,485.00
10/06/04	Prepare and serve deposition notices for Ellis, Greenwald and Harding; prepare Rule 30(b) (b) deposition notice and schedule; review and revise proposed by-law amended and explanation; conference with R. Kaplan and R. Rothberg re: strategy for meeting with opposing counsel re: shareholders meeting; draft motion to modify scheduling order to extend discovery deadline.	1004	7.25	Kenna	450	3,262.50
10/07/04	Review	1004	.20	Rothberg	495	99.00
10/07/04	Draft joint motion to amend scheduling order; draft Rule 30(b) (6) deposition notice with schedule of areas of examination; conferences with R. Rothberg and R. Kaplan re: various matters.	1004	2.25	Kenna	450	1,012.50
10/08/04	Revise shareholder proposal	1004	1.00	Rothberg	495	495.00
10/12/04	T-Richard, T-Kenna	1004	.20	Rothberg	495	99.00
10/12/04	Conferences with B. Rothberg and R. Kaplan re: strategy for meeting with counsel for FHC; attention to shareholder proposal re: independent directors; prepare for meeting with opposing counsel.	1004	.75	Kenna	450	337.50
10/13/04	Prepare for meeting with opposing counsel; meet with opposing counsel; report to client.	1004	3.00	Kenna	450	1,350.00
10/13/04	C-LCK, Meeting at DB&H, T-Richard	1004	1.50	Rothberg	495	742.50
10/14/04	Attention to depositions of David Richard Kaplan; e-mail correspondence re: draft objections to production of documents subpoenaed from David Kaplan.	1004	1.00	Kenna	450	450.00
10/18/04	Attention to letter objection to production of documents by D. Kaplan in response to subpoena.	1004	.50	Kenna	450	225.00
10/20/04	E-mail re Nolan call, T-Kenna	1004	.30	Rothberg	495	148.50

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Page 3 (3)

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DATE  
WORKED  
SERVICES RENDERED

UNBILLED TIME DETAIL

BILLING ATTORNEY ERM 0215 Eric W. Modlinger  
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MATTER 0013 First Hartford Corp.  
Prepared 11/17/04 For period ending 10/31/04

ENTRY	WORK	HOURS	WORKED	WORKING	ATTY	RATE	BOOK	FEE
MONTH	CODES							

SUBTOTAL

MATTER	64.64						29,546.25
TOTALS:	64.64						29,546.25

HOURS		BOOK	FEE
WORKING ATTORNEY	WORKED RATE		
0227 Kenna	53.25 450	23,962.50	
0231 Rothberg	11.24 495	5,564.25	

MATTER TOTALS: 64.64 29,546.25

NET AMOUNT: 29,546.25

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AS OF 10/31/04

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Page 7 (7) UNBILLED DISBURSEMENTS DETAIL  
BILLING ATTORNEY EMM 0215 Eric W. Modlinger  
CLIENT 0649546 SBK Associates  
MATTER 0013 First Hartford Corp.  
Prepared 11/17/04 For period ending 10/31/04

DATE	DISBURSEMENTS	AUTH	ENTRY DISBURSEMENTS	ITEMS INDEX #	CHECK	AMOUNT
10/06/04	100604 - CHS Vendor: RS Express - Inv#: BOS-0.0125 UPS#: 1287EW710192737715 Michelle Debinion COURIER VENDOR : UPS - INV#000087EW71-434	0100	1004 010 Courier	4621425 344148		6.50
10/27/04	On-Line Legal Research - - VENDOR:Pacer Service Center UPS#: 1287EW710196324903 Michelle Debinion COURIER VENDOR : UPS - INV#000087EW71-444	0100	1004 206 On-Line Legal Research	4623899 344381		6.30
10/27/04		0100	1104 010 Courier	4634742 344767		6.30

Summary by disbursement type:

010	Courier	19.10
206	On-Line Legal Research	2.73
TOTAL DISBURSEMENTS:		21.83

Fees	29,546.25
Disbursements	21.83